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**Heather Lemmon**  
Westbluff Realty  
and Property Management

**Donald R. Duckworth**  
Executive Director

August 21, 2014

Mr. Rick Scott  
BID Analyst  
Office of the City Clerk  
Special Assessments Division  
200 N. Spring Street  
Room #237  
Los Angeles, CA 90012

Re: Westchester BID Financial Statement for Year Ended December 31, 2013  
and 2012

Dear Mr. Scott:

As required by the contract with the City of Los Angeles for management of the Westchester Town Center BID, submitted herewith is the referenced Financial Statement as prepared by Richard Moon & Associates, CPA. This document was approved by the Westchester Business Improvement Association Board of Directors at their meeting on August 21, 2014.

As we may answer any questions or provide any additional assistance, please contact me.

Sincerely,

Donald R. Duckworth  
Executive Director

C: WBIA Board of Directors  
Miranda Paster, Office of the City Clerk